FOR OHF USE

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2004
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2004)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0032011

Facility Name: Norridge Hlthcr & Rehab Centre

Address: 7001 W. Cullom Ave. (Number) Norridge (City) 60656 (Zip Code)

County: Cook

Telephone Number: (708) 457-0700 **Fax #** (708) 457-8852

IDPA ID Number: 36-3485852

Date of Initial License for Current Owners: 1-Jan-1987

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
		X	"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Christopher Vicere **Telephone Number:** (773) 604-4416

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1-Jan-04 to 31-Dec-04 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider

(Signed) 25-March-2004 (Date)
(Type or Print Name) Christopher Vicere
(Title) Vice President - Finance

Paid Preparer

(Signed) (Date)
(Print Name and Title)
(Firm Name & Address)
(Telephone) ( ) Fax # ( )

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 **Phone # (217) 782-1630**

Facility Name & ID Number Norridge Hlthcr & Rehab Centre # 0032011 Report Period Beginning: 1-Jan-04 Ending: 31-Dec-04

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	210	Skilled (SNF)	210	76,860	1
2		Skilled Pediatric (SNF/PED)			2
3	105	Intermediate (ICF)	105	38,430	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	315	TOTALS	315	115,290	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	51,903	15,437	14,996	82,336	8
9	SNF/PED					9
10	ICF	6,936	1,130		8,066	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	58,839	16,567	14,996	90,402	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 78.41%

D. How many bed-hold days during this year were paid by Public Aid? None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)
None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [X]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [X]

I. On what date did you start providing long term care at this location?
Date started 1-Jan-1987

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 1-Jan-1987 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 210 and days of care provided 13,745

Medicare Intermediary AdminaStar Federal

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 12/31/04 Fiscal Year: 12/31/04

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Norridge Hlthcr & Rehab Centre # 0032011 Report Period Beginning: 1-Jan-04 Ending: 31-Dec-04

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY 9	10	
	A. General Services											
1	Dietary	597,516	59,560	21,514	678,590		678,590		678,590			1
2	Food Purchase		586,115		586,115	(25,810)	560,305	(1,066)	559,239			2
3	Housekeeping	378,253	103,831		482,084		482,084		482,084			3
4	Laundry	172,688	74,844		247,532		247,532		247,532			4
5	Heat and Other Utilities			275,286	275,286		275,286		275,286			5
6	Maintenance	101,179	125,343	80,197	306,719		306,719	1,046	307,765			6
7	Other (specify):*											7
8	**TOTAL General Services**	1,249,636	949,693	376,997	2,576,326	(25,810)	2,550,516	(20)	2,550,496			8
	B. Health Care and Programs											
9	Medical Director			30,000	30,000		30,000		30,000			9
10	Nursing and Medical Records	4,370,345	375,001	315,295	5,060,641		5,060,641		5,060,641			10
10a	Therapy		762		762		762		762			10a
11	Activities	161,458	37,631	1,159	200,248		200,248		200,248			11
12	Social Services	139,596		3,551	143,147		143,147		143,147			12
13	Nurse Aide Training											13
14	Program Transportation											14
15	Other (specify):* Dental Services			985	985		985		985			15
16	**TOTAL Health Care and Programs**	4,671,399	413,394	350,990	5,435,783		5,435,783		5,435,783			16
	C. General Administration											
17	Administrative	104,859		548,100	652,959		652,959	(375,925)	277,034			17
18	Directors Fees											18
19	Professional Services			64,393	64,393		64,393	12,307	76,700			19
20	Dues, Fees, Subscriptions & Promotions			100,179	100,179		100,179	(67,013)	33,166			20
21	Clerical & General Office Expenses	335,903	69,381	98,496	503,780		503,780	124,851	628,631			21
22	Employee Benefits & Payroll Taxes			1,141,755	1,141,755	25,810	1,167,565	87,993	1,255,558			22
23	Inservice Training & Education			7,245	7,245		7,245		7,245			23
24	Travel and Seminar			3,306	3,306		3,306	11,197	14,503			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			16,346	16,346		16,346		16,346			26
27	Other (specify):* Payroll Taxes per VII B**							22,187	22,187			27
28	**TOTAL General Administration**	440,762	69,381	1,979,820	2,489,963	25,810	2,515,773	(184,403)	2,331,370			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	6,361,797	1,432,468	2,707,807	10,502,072		10,502,072	(184,423)	10,317,649			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Norridge Hlthcr & Rehab Centre #0032011 Report Period Beginning: 1-Jan-04 Ending: 31-Dec-04

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			220,284	220,284		220,284	535,580	755,864			30
31	Amortization of Pre-Op. & Org.											31
32	Interest							1,530,555	1,530,555			32
33	Real Estate Taxes			499,004	499,004		499,004		499,004			33
34	Rent-Facility & Grounds			2,484,000	2,484,000		2,484,000	(2,484,000)				34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	**TOTAL Ownership**			3,203,288	3,203,288		3,203,288	(417,865)	2,785,423			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		129,957	616,895	746,852		746,852		746,852			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			172,935	172,935		172,935		172,935			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**		129,957	789,830	919,787		919,787		919,787			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	6,361,797	1,562,425	6,700,925	14,625,147		14,625,147	(602,288)	14,022,859			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

Facility Name & ID Number Norridge Hlthcr & Rehab Centre # 0032011 Report Period Beginning: 1-Jan-04 Ending: 31-Dec-04

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(56,171)	30		9
10	Interest and Other Investment Income	(12,348)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,066)	2		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(48,444)	21		24
25	Fund Raising, Advertising and Promotional	(108,157)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(14,005)	21		26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising	(2,454)	20		28
29	Other-Attach Schedule (per page 5A attached)	213	6		29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (242,432)		$	30

OHF USE ONLY								
48		49		50		51		52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(359,856)	Various	34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (359,856)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (602,288)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

STATE OF ILLINOIS

Norridge Hlthcr & Rehab Centre

ID# 0032011

Report Period Beginning: 1-Jan-04

Ending: 31-Dec-04

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Deferred Manintenance Expense (Page 22)	$ 213	6	1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	213		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Norridge Hlthcr & Rehab Centre # 0032011 Report Period Beginning: 1-Jan-04 Ending: 31-Dec-04

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(1,066)	0	0	0	0	0	0	0	0	0	0	(1,066)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	213	0	833	0	0	0	0	0	0	0	0	1,046	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(853)	0	833	0	0	0	0	0	0	0	0	(20)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	(375,925)	0	0	0	0	0	0	0	0	0	(375,925)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	10,907	1,400	0	0	0	0	0	0	0	0	12,307	19
20	Fees, Subscriptions & Promotions	(110,611)	43,598	0	0	0	0	0	0	0	0	0	(67,013)	20
21	Clerical & General Office Expenses	(62,449)	183,295	4,005	0	0	0	0	0	0	0	0	124,851	21
22	Employee Benefits & Payroll Taxes	0	87,993	0	0	0	0	0	0	0	0	0	87,993	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	11,197	0	0	0	0	0	0	0	0	0	11,197	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	22,187	0	0	0	0	0	0	0	0	0	22,187	27
28	**TOTAL General Administration**	(173,060)	(16,748)	5,405	0	0	0	0	0	0	0	0	(184,403)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(173,913)	(16,748)	6,238	0	0	0	0	0	0	0	0	(184,423)	29

STATE OF ILLINOIS **Summary B**

Facility Name & ID Number Norridge Hlthcr & Rehab Centre **#** 0032011 **Report Period Beginning:** 1-Jan-04 **Ending:** 31-Dec-04

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	(56,171)	1,222	590,529	0	0	0	0	0	0	0	0	535,580	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(12,348)	51,389	1,491,514	0	0	0	0	0	0	0	0	1,530,555	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	(2,484,000)	0	0	0	0	0	0	0	0	(2,484,000)	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(68,519)	52,611	(401,957)	0	0	0	0	0	0	0	0	(417,865)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	0	0	0	0	0	0	0	0	0	0	0	0	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(242,432)	35,863	(395,719)	0	0	0	0	0	0	0	0	(602,288)	45

Facility Name & ID Number Norridge Hlthcr & Rehab Centre # 0032011 Report Period Beginning: 1-Jan-04 Ending: 31-Dec-04

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

	1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	17	Officers' Salaries	$	Lancaster, Ltd.	100.00%	$ 128,983	$ 128,983	1
2	V	27	Payroll taxes-Officers		Lancaster, Ltd.	100.00%	5,736	5,736	2
3	V	17	Management Fee Income	548,100	Lancaster, Ltd.	100.00%		(548,100)	3
4	V	19	Professional Services		Lancaster, Ltd.	100.00%	10,907	10,907	4
5	V	21	Clerical Expenses		Lancaster, Ltd.	100.00%	183,295	183,295	5
6	V	22	Employee benefits		Lancaster, Ltd.	100.00%	87,993	87,993	6
7	V	24	Education and Seminars		Lancaster, Ltd.	100.00%	11,197	11,197	7
8	V	17	Administrative Consultant		Lancaster, Ltd.	100.00%	43,192	43,192	8
9	V	20	Fees and Marketing		Lancaster, Ltd.	100.00%	43,598	43,598	9
10	V	32	Interest		Lancaster, Ltd.	100.00%	39,041	39,041	10
11	V	30	Depreciation		Lancaster, Ltd.	100.00%	1,222	1,222	11
12	V	27	Payroll Taxes-Clerical		Lancaster, Ltd.	100.00%	16,451	16,451	12
13	V								13
14	Total			$ 548,100			$ 571,615	$ * 23,515	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Norridge Hlthcr & Rehab Centre # 0032011 Report Period Beginning: 1-Jan-04 Ending: 31-Dec-04

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
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B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

	1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V		17	Officers' Salaries	$	Lancaster, Ltd.	100.00%	$ 128,983	$ 128,983	1
2	V		27	Payroll taxes-Officers		Lancaster, Ltd.	100.00%	5,736	5,736	2
3	V		17	Management Fee Income	548,100	Lancaster, Ltd.	100.00%		(548,100)	3
4	V		19	Professional Services		Lancaster, Ltd.	100.00%	10,907	10,907	4
5	V		21	Clerical Expenses		Lancaster, Ltd.	100.00%	183,295	183,295	5
6	V		22	Employee benefits		Lancaster, Ltd.	100.00%	87,993	87,993	6
7	V		24	Education and Seminars		Lancaster, Ltd.	100.00%	11,197	11,197	7
8	V		17	Administrative Consultant		Lancaster, Ltd.	100.00%	43,192	43,192	8
9	V		20	Fees and Marketing		Lancaster, Ltd.	100.00%	43,598	43,598	9
10	V		32	Interest		Lancaster, Ltd.	100.00%	51,389	51,389	10
11	V		30	Depreciation		Lancaster, Ltd.	100.00%	1,222	1,222	11
12	V		27	Payroll Taxes-Clerical		Lancaster, Ltd.	100.00%	16,451	16,451	12
13	V									13
14	Total				$ 548,100			$ 583,963	$ * 35,863	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Norridge Hlthcr & Rehab Centre # 0032011 Report Period Beginning: 1-Jan-04 Ending: 31-Dec-04

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	34	Rental	$ 2,484,000	Norridge Associates	100.00%	$	$ (2,484,000)	15
16	V	32	Interest	8,486	Norridge Associates		1,500,000	1,491,514	16
17	V	30	Depreciation		Norridge Associates		590,529	590,529	17
18	V	21	IL State Replacement Tax		Norridge Associates		4,005	4,005	18
19	V	19	Accounting Fees		Norridge Associates		1,400	1,400	19
20	V	6	Maintenance		Norridge Associates		833	833	20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 2,492,486			$ 2,096,767	$ * (395,719)	39

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

Facility Name & ID Number Norridge Hlthcr & Rehab Centre # 0032011 Report Period Beginning: 1-Jan-04 Ending: 31-Dec-04

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
						Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**			
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Hours	Percent	Description	Amount	Schedule V. Line & Column Reference	
1	Laurence Zung	Executive Officer	Administrative	40.00	See Attached	15	31.25	Lancaster	$ 69,906	17-7	1
2	Christopher Vicere	VP-Finance	Administrative	6.00	See Attached	9	19.00	Lancaster	29,580	17-7	2
3	Cheryl Morris	VP-Operations	Administrative	6.00	See Attached	9	19.00	Lancaster	29,497	17-7	3
4	Sandra Bernett	Administrator	Administrative	5.00	See Attached	40	100.00	Lancaster	0	17-1	4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 128,983		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Norridge Hlthcr & Rehab Centre # 0032011 Report Period Beginning: 1-Jan-04 Ending: 31-Dec-04

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: Lancaster, Ltd.
Street Address: 5061 N. Pulaski Road
City / State / Zip Code: Chicago, IL 60630
Phone Number: (773) 604-4416
Fax Number: (773) 478-1192

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	17	Laurence Zung	Hours Worked	48	7	$ 223,698	$ 223,698	15	$ 69,906	1
2	27	Laurence Zung	Hours Worked	48	7	8,867		15	2,771	2
3	17	Christopher Vicere	Hours Worked	48	7	157,762	157,762	9	29,580	3
4	27	Christopher Vicere	Hours Worked	48	7	7,911		9	1,483	4
5	17	Cheryl Morris	Hours Worked	48	7	157,315	157,315	9	29,497	5
6	27	Cheryl Morris	Hours Worked	48	7	7,905		9	1,482	6
7										7
8										8
9	19	Professional Services	Management Fees	2,360,020	7	46,963		548,100	10,907	9
10	21	Clerical Expenses	Management Fees	2,360,020	7	62,820		548,100	14,590	10
11	22	Employee Benefits	Management Fees	2,360,020	7	378,883		548,100	87,993	11
12	24	Education and Seminars	Management Fees	2,360,020	7	8,842		548,100	2,053	12
13	17	Administrative Consultant	Management Fees	2,360,020	7	185,978	185,978	548,100	43,192	13
14	20	Marketing	Management Fees	2,360,020	7	171,696	155,227	548,100	39,875	14
15	32	Interest	Management Fees	2,360,020	7	131,563		548,100	30,555	15
16	30	Depreciation	Management Fees	2,360,020	7	5,260		548,100	1,222	16
17	20	Licenses and Fees	Management Fees	2,360,020	7	16,029		548,100	3,723	17
18	24	Travel	Management Fees	2,360,020	7	39,372		548,100	9,144	18
19	21	Salaries-Clerical	Management Fees	2,360,020	7	726,412	726,412	548,100	168,705	19
20	27	Payroll Taxes-Clerical	Management Fees	2,360,020	7	70,836		548,100	16,451	20
21										21
22										22
23	32	Direct Interest							20,834	23
24										24
25	TOTALS					$ 2,408,112	$ 1,606,392		$ 583,963	25

Facility Name & ID Number Norridge Hlthcr & Rehab Centre # 0032011 Report Period Beginning: 1-Jan-04 Ending: 31-Dec-04

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1							$	$			$	1
2												2
3												3
4												4
5												5
	Working Capital											
6	BankOne		X	Working capital							30,555	6
7	Harston Investments		X								1,500,000	7
8												8
9	TOTAL Facility Related						$	$			$ 1,530,555	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$	$			$ 1,530,555	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. **$** _____ **Line #** _____

*** Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)**

**** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)**

Facility Name & ID Number Norridge Hlthcr & Rehab Centre **#** 0032011 **Report Period Beginning:** 1-Jan-04 **Ending:** 31-Dec-04

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2003 report. *Important*, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	$	440,000	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	$	464,854	2
3. Under or (over) accrual (line 2 minus line 1).	$	24,854	3
4. Real Estate Tax accrual used for 2004 report. (Detail and explain your calculation of this accrual on the lines below.)	$	474,150	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**	$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)**	$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	499,004	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	1999	446,465	8
	2000	447,232	9
	2001	437,929	10
	2002	438,817	11
	2003	464,854	12

****Accrual is based on 2003 actual Taxes, adjusted for inflation****

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2003	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2003 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2003 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2003.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2003 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2004 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2003 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Norridge Hlthcr & Rehab Centre COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0032011

CONTACT PERSON REGARDING THIS REPORT Christopher Vicere

TELEPHONE (773) 604-4416 FAX #: (773) 478-1192

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2003 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2003.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	13-18-318-005-0000	Long-Term Healthcare	$ 116,046.63	$ 116,046.63
2.	13-18-318-006-0000	Long-Term Healthcare	$ 116,046.63	$ 116,046.63
3.	13-18-318-007-0000	Long-Term Healthcare	$ 116,713.80	$ 116,713.80
4.	13-18-318-008-0000	Long-Term Healthcare	$ 116,046.63	$ 116,046.63
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 464,853.69	$ 464,853.69

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? ____ YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the original 2003 tax bills which were listed in Section A to this statement. Be sure to use the 2003 tax bill which is normally paid during 2004.

Facility Name & ID Number Norridge Hlthcr & Rehab Centre # 0032011 Report Period Beginning: 1-Jan-04 Ending: 31-Dec-04

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 89,972 B. General Construction Type: Exterior Brick Frame _____ Number of Stories _____

C. Does the Operating Entity? [ ] (a) Own the Facility [X] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [X] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [ ] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] NO
If so, please complete the following:

1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____

3. Current Period Amortization: _____ 4. Dates Incurred: _____

Nature of Costs: _____
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Nsg.Care Facility		1986	$ 650,000	1
2	Sect 754 basis adj.			126,788	2
3	TOTALS			$ 776,788	3

Facility Name & ID Number Norridge Hlthcr & Rehab Centre # 0032011 Report Period Beginning: 1-Jan-04 Ending: 31-Dec-04

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4			1986	1976	$ 9,204,000	$ 478,608	30	$ 478,608	$	$ 6,734,260	4
5					1,315,965	41,777	30	41,777		528,714	5
6											6
7											7
8											8
	Improvement Type**										
9	Various			1987	43,548	1,382	20	2,177	795	37,215	9
10	Various			1988	3,940	125	20	197	72	3,786	10
11	Various			1988	28,574	459	20	724	265	28,521	11
12	Various			1989	1,297	41	20	65	24	1,086	12
13	Various			1990	3,827	121	20	191	70	3,086	13
14	Various			1990	28,644	909	20	1,433	524	20,340	14
15	Various			1991	72,916	2,314	20	3,650	1,336	48,193	15
16	Various			1992	36,639	1,352	20	1,944	592	23,287	16
17	Various			1993	72,513	1,920	20	3,627	1,707	40,454	17
18	Various			1994	116,353	3,049	20	5,854	2,805	58,119	18
19	Various			1995	95,409	2,447	20	4,760	2,313	45,077	19
20	Boiler/Hot Water Heater Improvements			1996	9,417	241	20	471	230	4,008	20
21	Tuckpointing			1999	28,900	741	20	1,445	704	8,408	21
22	Architect Fee 1st Floor			2001	15,052	386	20	386		1,496	22
23	Construction 1st Floor			2001	166,662	4,273	20	4,273		16,559	23
24	Construction Library			2001	12,461	320	20	320		1,239	24
25	Design Fee-1st Floor			2001	5,130	132	20	132		511	25
26	Sprinklers-1st Floor			2001	4,531	116	20	116		450	26
27	Demolition-1st Floor			2001	5,533	142	20	142		550	27
28	Wooden Doors (2)			2001	1,134	29	20	29		113	28
29	Construction Work			2002	4,207	108	20	108		355	29
30	Smoking Shelter			2002	3,251	83	20	325	242	975	30
31	Auto Front Door			2002	2,074	53	20	207	154	535	31
32	Fence In Lot			2003	2,972	141	20	198	57	248	32
33	Building New-Town Square			2003	281,539	26,054	20	19,508	(6,546)	22,759	33
34	Roofing			2003	62,440	1,601	20	6,244	4,643	7,285	34
35	Wanderquard			2004	964	492	20	80	(412)	80	35
36	Refuse Inclosure			2004	2,395	1,206	20	80	(1,126)	80	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

Facility Name & ID Number Norridge Hlthcr & Rehab Centre # 0032011 Report Period Beginning: 1-Jan-04 Ending: 31-Dec-04

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Fire Alarm System	2004	$ 104,400	$ 20,880	20	$ 11,186	$ (9,694)	$ 11,186	37
38	Patio Concrete	2004	2,500	56	20	229	173	229	38
39	Air Ventilation System	2004	26,794	373	20	1,302	929	1,302	39
40	Design & Development of Town Square	2004	42,130	857	20	3,511	2,654	3,511	40
41	Consultancy Fire Alarm Installation	2004	22,700	4,540	20	2,432	(2,108)	2,432	41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 11,830,811	$ 597,328		$ 597,731	$ 403	$ 7,656,449	70

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Norridge Hlthcr & Rehab Centre # 0032011 Report Period Beginning: 1-Jan-04 Ending: 31-Dec-04

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 951,791	$ 88,519	$ 138,021	$ 49,502	10	$ 594,640	71
72	Current Year Purchases	163,149	124,595	17,212	(107,383)	10	17,212	72
73	Fully Depreciated Assets	991,843	1,593	2,900	1,307		991,843	73
74								74
75	TOTALS	$ 2,106,783	$ 214,707	$ 158,133	$ (56,574)		$ 1,603,695	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				$	$	$	$		$	76
77										77
78										78
79										79
80	TOTALS			$	$	$	$		$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 14,714,382	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 812,035	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 755,864	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ (56,171)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 9,260,144	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

Facility Name & ID Number Norridge Hlthcr & Rehab Centre # 0032011 Report Period Beginning: 1-Jan-04 Ending: 31-Dec-04

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: ***N/A - Related Party Lease***

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. [X] YES [ ] NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease .

9. Option to Buy: [ ] YES [ ] NO Terms: *

10. Effective dates of current rental agreement:
Beginning
Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2005	$
13.	/2006	$
14.	/2007	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? [ ] YES [X] NO

16. Rental Amount for movable equipment: $ Description:
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number Norridge Hlthcr & Rehab Centre # 0032011 Report Period Beginning: 1-Jan-04 Ending: 31-Dec-04

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?
   - [ ] YES
   - [X] NO

   If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER AIDE ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER AIDE ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	$	$	$	$
10	SUM OF line 9, col. 1 and 2 (e)	$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

Facility Name & ID Number Norridge Hlthcr & Rehab Centre # 0032011 Report Period Beginning: 1-Jan-04 Ending: 31-Dec-04

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	39-3	hrs	$		$ 264,169	$		$ 264,169	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			35,388			35,388	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			317,338			317,338	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39-2	# of prescrpts				109,230		109,230	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify): MedSup/Sp Bed Rent	39-2					20,727		20,727	13
14	TOTAL			$		$ 616,895	$ 129,957		$ 746,852	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number Norridge Hlthcr & Rehab Centre **#** 0032011 **Report Period Beginning:** 1-Jan-04 **Ending:** 31-Dec-04

XV. BALANCE SHEET - Unrestricted Operating Fund. **As of** 31-Dec-04 **(last day of reporting year)**

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ (85,002)	$ (78,358)	1
2	Cash-Patient Deposits	81,378	81,378	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	3,708,734	3,708,734	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	60,844	60,844	6
7	Other Prepaid Expenses	635	635	7
8	Accounts Receivable (owners or related parties)	335,978	636,715	8
9	Other(specify): Employee Advances	19,594	19,594	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 4,122,161	$ 4,429,542	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		776,788	13
14	Buildings, at Historical Cost		10,519,965	14
15	Leasehold Improvements, at Historical Cost	768,342	1,310,845	15
16	Equipment, at Historical Cost	1,622,112	2,106,784	16
17	Accumulated Depreciation (book methods)	(1,623,105)	(11,434,087)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs		162,166	19
20	Accumulated Amortization - Organization & Pre-Operating Costs		(162,166)	20
21	Restricted Funds			21
22	Other Long-Term Assets (spe Goodwill	100,000	100,000	22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 867,349	$ 3,380,295	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 4,989,510	$ 7,809,837	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 212,588	$ 213,588	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	366,267	366,267	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	664,369	664,369	30
31	Accrued Taxes Payable (excluding real estate taxes)	21,934	21,934	31
32	Accrued Real Estate Taxes(Sch.IX-B)	474,150	474,150	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	**Employee 401(k) Contributions**	8,147	8,147	36
37	**Wage Assignments**	2,366	2,366	37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 1,749,821	$ 1,750,821	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	111,690	15,111,690	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 111,690	$ 15,111,690	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 1,861,511	$ 16,862,511	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 3,127,999	$ (9,052,674)	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 4,989,510	$ 7,809,837	48

***(See instructions.)**

Facility Name & ID Number Norridge Hlthcr & Rehab Centre # 0032011 Report Period Beginning: 1-Jan-04 Ending: 31-Dec-04

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 3,222,698	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 3,222,698	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	655,301	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(750,000)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ (94,699)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 3,127,999	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number Norridge Hlthcr & Rehab Centre # 0032011 Report Period Beginning: 1-Jan-04 Ending: 31-Dec-04

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ (8,852,582)	1
2	Restatements (describe):		2
3			3
4	***Book Depreciation for Taxation***	(1,111)	4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (8,853,693)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	1,051,019	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(1,250,000)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ (198,981)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ (9,052,674)	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number Norridge Hlthcr & Rehab Centre # 0032011 Report Period Beginning: 1-Jan-04 Ending: 31-Dec-04

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 15,024,757	1
2	Discounts and Allowances for all Levels	(2,037,093)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 12,987,664	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,639,596	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 1,639,596	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements	30,481	11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	387,613	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	28,060	19
20	Radiology and X-Ray	34,960	20
21	Other Medical Services	154,226	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 635,340	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	12,348	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 12,348	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Vending Commissions	5,500	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 5,500	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 15,280,448	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	2,576,326	31
32	Health Care	5,435,783	32
33	General Administration	2,489,963	33
	B. Capital Expense		
34	Ownership	3,203,288	34
	C. Ancillary Expense		
35	Special Cost Centers	746,852	35
36	Provider Participation Fee	172,935	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 14,625,147	40
41	**Income before Income Taxes (line 30 minus line 40)****	655,301	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 655,301	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return?** No **If not, please attach a reconciliation.** ***Cash Basis Tax Payer**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

**** **Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number Norridge Hlthcr & Rehab Centre # 0032011 Report Period Beginning: 1-Jan-04 Ending: 31-Dec-04

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	2,041	2,259	$ 99,273	$ 43.95	1
2	Assistant Director of Nursing	1,841	2,131	77,627	36.43	2
3	Registered Nurses	48,988	52,747	1,413,664	26.80	3
4	Licensed Practical Nurses	23,872	26,041	628,667	24.14	4
5	Nurse Aides & Orderlies	166,664	178,700	1,830,145	10.24	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	2,023	2,211	45,565	20.61	9
10	Activity Assistants	10,941	12,034	115,893	9.63	10
11	Social Service Workers	8,750	9,829	139,596	14.20	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	55,056	59,476	597,516	10.05	15
16	Dishwashers					16
17	Maintenance Workers	6,202	6,811	101,179	14.86	17
18	Housekeepers	38,334	41,775	378,253	9.05	18
19	Laundry	19,575	21,406	172,688	8.07	19
20	Administrator	1,927	2,179	87,943	40.36	20
21	Assistant Administrator	856	864	16,916	19.58	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	22,087	23,715	335,903	14.16	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	17,147	18,346	320,969	17.50	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	426,304	460,524	$ 6,361,797 *	$ 13.81	34

* This total must agree with page 4, column 1, line 45. ** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	717	$ 21,514	1-3	35
36	Medical Director	750	30,000	9-3	36
37	Medical Records Consultant	100	3,590	10-3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	504	7,560	10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	24	1,159	11-3	44
45	Social Service Consultant	93	3,551	12-3	45
46	Other(specify) Dimentia Consult	3	88	10-3	46
47					47
48					48
49	TOTAL (lines 35 - 48)	2,191	$ 67,462		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	7,796	$ 304,057	10-3	50
51	Licensed Practical Nurses				51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)	7,796	$ 304,057		53

Facility Name & ID Number Norridge Hlthcr & Rehab Centre # 0032011 Report Period Beginning: 1-Jan-04 Ending: 31-Dec-04

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Sandra Bernett	Administrator	N/A	$ 87,943
Marie Garr (6-7-04 to 11-5-04)	Asst.Administrator	N/A	16,916
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 104,859

B. Administrative - Other

Description	Amount
Management Fees-Lancaster, Ltd.	$ 548,100
TOTAL (agree to Schedule V, line 17, col. 3)	$ 548,100
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Stone, Pogrund & Korey	Legal	$ 18,995
Winston & Strawn	Legal	14,089
Personnel Planners, Inc	Payroll Tax Consultant	1,650
Richard Peelo & Associates	Accounting	2,250
Frost, Ruttenberg & Rothblatt	Accounting	2,600
BDO Healthcare Group, LLC	Accounting	4,793
Accu-Med Services, Inc.	Data Processing	2,475
IL Business Communication	Data Processing	658
Medifax EDI, Inc.	Data Processing	1,311
Health Data Systems, Inc.	Data Processing	8,572
Rehab Management Systems	Health Finance Consultant	7,000
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 64,393

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 85,113
Unemployment Compensation Insurance	69,395
FICA Taxes	477,264
Employee Health Insurance	360,649
Employee Meals	25,810
Illinois Municipal Retirement Fund (IMRF)*	
Uniforms	4,097
Retirement Plan contributions	74,170
Misc. Employment Benefits	31,022
Employment Fees	40,045
Lancaster Allocation	87,993
TOTAL (agree to Schedule V, line 22, col.8)	$ 1,255,558

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
N/A		
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 500
Advertising: Employee Recruitment	13,593
Health Care Worker Background Check	
(Indicate # of checks performed 167)	2,000
Promotional Advertising	67,013
Dues & Subscriotions	4,542
Licenses & Fees	12,531
Related Parties Allocation	43,598
Less: Public Relations Expense	( )
Non-allowable advertising	(108,157)
Yellow page advertising	(2,454)
TOTAL (agree to Sch. V, line 20, col. 8)	$ 33,166

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	177
Lancaster Allocation	9,144
Seminar Expense	3,129
Lancaster Allocation	2,053
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 14,503

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Norridge Hlthcr & Rehab Centre # 0032011 Report Period Beginning: 1-Jan-04 Ending: 31-Dec-04

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009
1	Painting & Decorating	Mar-98	$ 4,660	3	$ 777	$	$	$	$	$	$	$	$
2	Painting & Decorating	May-98	3,318	3	553								
3	Painting & Decorating	Aug-99	2,834	3	945	472							
4	Painting & Decorating	Nov-99	1,966	3	655	328							
5	Painting & Decorating	Mar-2000	585	3	195	98							
6	Painting & Decorating	Oct-2000	266	3	88	45							
7	Painting & Decorating	Nov-2000	50	3	17	8							
8	Painting & Decorating	Dec-2000	180	3	60	30							
9	Painting & Decorating	Aug-2001	1,281	3	214	427	427	213					
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$ 15,140		$ 3,504	$ 1,408	$ 427	$ 213	$	$	$	$	$

Facility Name & ID Number Norridge Hlthcr & Rehab Centre # 0032011 Report Period Beginning: 1-Jan-04 Ending: 31-Dec-04

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **Yes**

(2) Are there any dues to nursing home associations included on the cost report? **No**
If YES, give association name and amount.

(3) Did the nursing home make political contributions or payments to a political action organization? **No** If YES, have these costs been properly adjusted out of the cost report? **N/A**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **No** If YES, what is the capacity?

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **10 Years**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **46,815** Line **10-2**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **Yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease.

(9) Are you presently operating under a sublease agreement? YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **X** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. $ **172,935**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **No** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **25,810** Has any meal income been offset against related costs? **No** Indicate the amount. $

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? If YES, please indicate the amount of income earned from such a program during this reporting period. $
c. What percent of all travel expense relates to transportation of nurses and patients? **None**
d. Have vehicle usage logs been maintained? **N/A**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **N/A**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report?
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. $

(17) Has an audit been performed by an independent certified public accounting firm? **No**
Firm Name: The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? If no, please explain.

(18) Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V? **Yes**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? **Yes**
Attach invoices and a summary of services for all architect and appraisal fees.